

House Bill 359

By: Representative Martin of the 47th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from sales and use taxes, so as to extend for a limited period of time an
3 exemption with respect to certain sales of eligible food and beverages to a qualified food
4 bank; to provide an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 sales and use taxes, is amended by revising subparagraph (A) of paragraph (57.1) as follows:
9 "(57.1)(A) From July 1, 2006, until June 30, ~~2010~~ 2012, sales of eligible food and
10 beverages to a qualified food bank."

11 **SECTION 2.**

12 This Act shall become effective upon its approval by the Governor or upon its becoming law
13 without such approval.

14 **SECTION 3.**

15 All laws and parts of laws in conflict with this Act are repealed.